



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE  
**APPLICATION FOR ADMISSIONS TAX EXEMPTION**  
Under Code Section 12-21-2420

**L-2068**  
(Rev. 10/22/13)  
4148

**Mail to:** South Carolina Department of Revenue, Admissions Tax, Columbia, SC 29214-0140.

Name of Organization \_\_\_\_\_

Location Address \_\_\_\_\_

Mailing Address (Street/P.O. Box) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone Number \_\_\_\_\_ FEIN/SSN \_\_\_\_\_

Please Answer the Following:

1. Indicate the exemption number for which your organization/corporation is applying. (See reverse for list of exemptions.)  
\_\_\_\_\_

2. Name of Event/Activity (or nature of business) \_\_\_\_\_

3. Does your organization/corporation have a letter from the IRS granting an exemption from federal income tax?  
☐ Yes (attach copy) ☐ No

4. What is the purpose of your organization/corporation? (Attach copy of charter and bylaws.) \_\_\_\_\_  
\_\_\_\_\_

5. How will the proceeds from this event/activity be used? \_\_\_\_\_  
\_\_\_\_\_

6. If applying under exemption #11, supply name and address of organization to which net proceeds are to be donated:

Name \_\_\_\_\_ Address \_\_\_\_\_

7. How often will this event/activity take place? (One-time, annually, on-going, seasonal, etc.) \_\_\_\_\_

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Signature

Title

Date

OFFICE USE ONLY: (Attach C-100 if needed)

Reviewed By:

Reviewer's Recommendation \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Supervisor's Recommendation \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Name/Title

Date

## Exemptions to Admissions Tax

- (1) On account of any stage play or any pageant in which wholly local or nonprofessional talent or players are used;
- (2) On admissions to athletic contests in which a junior American Legion athletic team is a participant unless the proceeds inure to any individual or player in the form of salary or otherwise;
- (3) On admissions to high school or grammar school games or on general gate admissions to the State Fair or any county or community fair;
- (4) (A) Admissions charged by any nonprofit organization, organized exclusively for religious, charitable, scientific or educational purposes; or the presentation of performing artists by an accredited college or university. However, this exemption does not apply to charges by such organizations for the use or entrance to rides, exhibits or other facilities at a carnival, circus or fair operated by such organizations and it does not apply to athletic events at any institution of learning above the high school level.  
(B) The general gate admissions to any carnival, or circus when proceeds are donated to a hospital. This exemption does not apply to charges for rides, shows or exhibits.  
(C) Admissions charged members by a nonprofit organization for the use by that member of the facilities of the organization, of which the person is a member. Admissions charged to guests of a member, whether or not paid by the member or the guest, are subject to the tax.
- (5) On admissions to nonprofit public bathing places;
- (6) On admissions to any hunting or shooting preserve;
- (7) On admissions to privately owned fish ponds or lakes;
- (8) On admissions to circuses operated by eleemosynary, nonprofit corporations or organizations organized exclusively for religious, charitable, scientific, or educational purposes when the proceeds derived from admissions to the circuses shall be used exclusively for religious, charitable, scientific or educational purposes;
- (9) On admissions to properties or attractions which have been named to the National Register of Historical Places;
- (10) On admissions charged to classical music performances of a nonprofit or eleemosynary corporation organized and operated exclusively to promote classical music;
- (11) On admissions to events other than those events enumerated in item (4) of this Section, sponsored and operated exclusively by eleemosynary, nonprofit corporations or organizations organized exclusively for religious, charitable, scientific, civic, fraternal, or educational purposes when the net proceeds derived from admissions to the events shall be immediately donated to an organization operated exclusively for charitable purposes. The term "net proceeds" shall mean the portion of the gross admissions proceeds remaining after necessary expenses of the event have been paid. This item shall not apply to an event in which the above organizations received a percentage of gross proceeds or a stated fixed sum for the use of its name in promoting the event; (Note: see question number 6, on front)
- (12) On admissions charged by nonprofit or eleemosynary community theater companies or community symphony orchestras, county and community arts councils and commissions and other such companies engaged in promotion of the arts; and
- (13) On admissions to boats which charge a fee for pleasure fishing, excursion, sight-seeing and private charter.
- (14) On admissions to a physical fitness center subject to the provisions of Chapter 79 of Title 44, the Physical Fitness Services Act, that provides only the following activities or facilities:
  - (a) aerobics or calisthenics,
  - (b) weight lifting equipment,
  - (c) exercise equipment,
  - (d) running tracks,
  - (e) racquetball,
  - (f) swimming pools for aerobics and lap swimming, and
  - (g) other similar items approved by the department.

The entire admission charge of a physical fitness center which provides any other activity or facilities is subject to the tax imposed by this article. Physical fitness facilities or centers of the State of South Carolina and any of its political subdivisions which are exempt from the Physical Fitness Services Act, pursuant to Section 44-79-110 and, therefore, subject to the admissions tax under this article are nevertheless exempt from the admissions tax if they meet other requirements of this subsection.

- (15) For entry into the pit area of NASCAR sanctioned motor speedways or racetracks for drivers, crew members, or car owners where a participation fee is charged these persons by NASCAR, or by the speedway or racetrack, where a charge to these persons is made on a per event basis for entry into the pit area, or where a combination of annual and per event charges to these persons is made for entry into the pit area.
- (16) (A) For ten years beginning July 1, 2008, one-half of the paid admissions to a motorsports entertainment complex.  
(B) For purposes of the exemption allowed by this section, a motorsports entertainment complex means a motorsports facility, and its ancillary grounds and facilities, that satisfies all of the following:
  - (1) is a NASCAR-sanctioned motor speedway or racetrack that hosted at least one NASCAR Sprint Cup Series race in 2012, and continues to host at least one NASCAR Sprint Cup Series race, or any successor race featuring the same NASCAR Cup series;
  - (2) has at least three scheduled days of motorsports events, and events ancillary and incidental thereto, each calendar year that are sanctioned by a nationally or internationally recognized governing body of motorsports that establishes an annual schedule of motorsports events;
  - (3) engages in tourism promotion.

A certificate issued pursuant to this exemption expires on June 30, 2018. At the time the certificate expires, it must be returned to the SC Department of Revenue, PO Box 125, Columbia, SC 29214.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.